



Tennessee Valley Authority (TVA) Funds as Match

Document ID: 2016_06July_BPOL_003
Document Type: ☐ Guidance ☐ Interpretation ☒ Briefing ☐ White paper ☐ Best practices
Date Issued: 07/06/2016
Date Expires: When replaced by rule.
Status: NEW
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Summary: This WSFR Policy Branch brief provides the foundation for our determination that TVA funds are not eligible for use as non-Federal match on WSFR-administered awards.

Audience: WSFR Staff/States/Recipients and subrecipients

Program: WSFR-administered

Background: WSFR financial assistance programs typically require award recipients to provide a non-Federal match, most often 25%. Recipients must provide these funds themselves, or identify other sources of eligible funds for the non-Federal match. Some recipients have inquired about the eligibility of TVA funds as non-Federal match on WSFR-administered awards.

Authorities: [Tennessee Valley Authority Act of 1933](#)

NAWCA use of [Bonneville Power Plant](#) funds solicitor's memorandum.

[2 CFR 200.306](#) Requirements for Cost Sharing or Matching on Federal Awards.

[NAWCA policy](#) citing General Council guidance not to use TVA funds as match on Federal awards.¹

Brief: TVA funds may not be used as non-Federal match on WSFR-administered awards. Authorities cited above clearly direct that, although funds are derived from private sources of payments and interest, TVA existence is authorized by Congress, and therefore TVA funds are Federal funds, derived from a Federal instrumentality.

Appendices: ¹ The staff of the NAWCA Grants Program discussed the eligibility of the Tennessee Valley Authority's rate payers' funds for match with the TVA's General Counsel's Office in July 2003. The General Counsel's Office indicated that there was no special authorization for TVA's ratepayers' funds to be used as match. It also did not contest the applicability of 67 Comp. Gen. 8, October 8, 1987, to TVA's rate payers' funds.